

Securities and Exchange Commission

§ 210.12-28

§ 210.12-26 Certificate reserves.

Column A—Description ¹	Column B—Balance at beginning of period			Column C—Additions			Column D—Deductions			Column E—Balance at close of period		
	(1)—Number of accounts with security holders	(2)—Amount of maturity value	(3)—Amount of reserves ²	(1)—Charged to profit and loss or income	(2)—Reserve payments by certificate holders	(3)—Charged to other accounts describe	(1)—Maturities	(2)—Cash surrenders prior to maturity	(3)—Other—describe	(1)—Number of accounts with security holders	(2)—Amount of maturity value	(3)—Amount of reserves ²

¹ (a) Each series of certificates shall be stated separately. The description shall include the yield to maturity on an annual payment basis.

(b) For certificates of the installment type, information required by columns B, D (2) and (3) and E shall be given by age groupings, according to the number of months paid by security holders, grouped to show those upon which 1–12 monthly payments have been made, 13–24 payments, etc.

² (a) If the total of the reserves shown in these columns differs from the total of the reserves per the accounts, there should be stated (i) the aggregate difference and (ii) the difference on a \$1,000 face-amount certificate basis.

(b) There shall be shown by footnote or by supplemental schedule (i) the amounts periodically credited to each class of security holders' accounts from installment payments and (ii) such other amounts periodically credited to accumulate the maturity amount of the certificate. Such information shall be stated on a \$1,000 face-amount certificate basis for the term of the certificate.

§ 210.12-27 Qualified assets on deposit.¹

Column A—Name of depositary ²	Column B—Cash	Column C—Investments in securities	Column D—First mortgages and other first liens on real estate	Column E—Other	Column F—Total ³

¹ All money columns shall be totaled.

² Classify names of individual depositaries under group headings, such as banks and states.

³ Total of column F shall agree with note required by caption 11 of § 210.6–22 as to total amount of qualified Assets on Deposit.

FOR CERTAIN REAL ESTATE COMPANIES

§ 210.12-28 Real estate and accumulated depreciation.¹

[For Certain Real Estate Companies]

Column A—Description ²	Column B—Encumbrances	Column C—Initial cost to company		Column D—Cost capitalized subsequent to acquisition		Column E—Gross amount of which carried at close of period ^{3, 4, 5, 6, 7}			Column F—Accumulated depreciation	Column G—Date of construction	Column H—Date acquired	Column I—Life on which depreciation in latest income statements is computed
		Land	Buildings and improvements	Improvements	Carrying costs	Land	Buildings and improvements	Total				

¹ All money columns shall be totaled.

² The description for each property should include type of property (e.g., unimproved land, shopping center, garden apartments, etc.) and the geographical location.

³ The required information is to be given as to each individual investment included in column E except that an amount not exceeding 5 percent of the total of column E may be listed in one amount as "miscellaneous investments."

⁴ In a note to this schedule, furnish a reconciliation, in the following form, of the total amount at which real estate was carried at the beginning of each period for which income statements are required, with the total amount shown in column E:

Balance at beginning of period \$

Additions during period:

Acquisitions through foreclosure \$